

**REPORT TO:** Executive Board

**DATE:** 11 April 2019

**REPORTING OFFICER:** Strategic Director – Enterprise, Community and Resources

**SUBJECT:** Discretionary Non-Domestic Rate Relief

**PORTFOLIO:** Resources

**WARD(S):** Borough-wide

### **1.1 PURPOSE OF REPORT**

1.1 The purpose of this report is to consider two applications for discretionary non-domestic rate relief, under Section 47 of the Local Government Finance Act 1988.

### **2.0 RECOMMENDATION: That**

- 1) The application for discretionary rate relief from Vision Enhancement Services/Deafness Support Centre in respect of 126 Widnes Road, Widnes be refused on the grounds that the organisation also operates in Cheshire West & Chester, Flintshire, Denbighshire, Cheshire East, Wrexham and Conwy, and the Deafness Support Centre operates nationally; and**
- 2) the application for discretionary rate relief from the Cathie Stankevitch Foundation in respect of Unit 20, Albert Square, Widnes, be approved.**

### **3.0 SUPPORTING INFORMATION**

- 3.1 Under the amended provisions of the Local Government Finance Act 1988, the Council is able to grant discretionary rate relief to any business ratepayer. This relief had previously only been available to organisations that were a registered charity, a community amateur sports club or a not-for-profit organisation.
- 3.2 From 1<sup>st</sup> April 2017 the Council became responsible for meeting the full cost of all mandatory and discretionary relief granted, as part of the Liverpool City Region 100% Business Rates Retention Pilot Scheme.
- 3.3 Two applications for discretionary rate relief have been received as outlined below, firstly from Vision Enhancement Services/Deafness

Resource Centre who are registered charities and secondly from another registered charity, the Cathie Stankevitch Foundation.

Currently, where discretionary rate relief has been granted to registered charities, it has been provided until 31<sup>st</sup> March 2022 in order to provide the organisations with some degree of certainty.

**Vision Enhancement Services/Deafness Resource Centre t/a Vision Support**  
**126 Widnes Road, Widnes, WA8 6AX.**

Vision Enhancement Services and the Deafness Resource Centre both occupy the above premises. Vision Enhancement Services is a registered charity whose mission is to promote the continuing independence of individuals living with sight loss and to raise awareness of the needs of people with a visual impairment living within local communities. The charity operates in Cheshire East, Cheshire West & Chester, Conwy, Denbighshire, Flintshire, Halton and Wrexham.

People with diagnosed sight loss living in North Wales, Cheshire and Halton, their families, friends and carers benefit directly from the services that Vision Support delivers. The charity also seeks to raise awareness of the issues faced by people with sight loss to a wider audience of related professionals and organisations through the provision of information and awareness training.

The Deafness Resource Centre provides services that support, empower and enable deaf/hard of hearing/deafened and deafblind people to fully participate and access services and opportunities that facilitates independence and improves lifestyles. The services include advocacy, equipment and communication service. The Deafness Resource Centre is based in St Helens offering services across the North West region and the wider UK.

The property is used to provide support and services to people with a sensory impairment, including IT training, digital inclusion training, access to equipment to enable independent living, advice, support and signposting.

As they are both registered charities, 80% mandatory rate relief has already been awarded but their application also includes a request for discretionary rate relief. Neither Vision Enhancement Services nor the Deafness Resource Centre receive any discretionary relief elsewhere in Halton.

Actual cost of 80% mandatory relief from 28/09/18-31/03/19	£ 2,348.84
Actual cost of 15% discretionary relief from 28/09/18-31/03/19	£ <u>440.41</u>

Total

£ 2,789.25

**Cathie Stankevitch Foundation**  
**20 Albert Square, Widnes, WA8 6JW**

The Cathie Stankevitch Foundation delivers community projects and initiatives to alleviate the disadvantages and remove the barriers for social inclusion. The charitable objects of the foundation are to promote social inclusion for the public benefit by preventing people from being socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purpose of this clause 'socially excluded' means being excluded from society or parts of society as a result of one or more of the following factors: unemployment, financial hardship, youth or old age, ill health (physical or mental), poor education or skills attainment, and poor housing.

The property is being used as a charity shop, ie a retail outlet and drop off location. The charity delivers community projects and activities for disadvantaged local people to help overcome social barriers.

As a registered charity, 80% mandatory rate relief has already been awarded but their application also includes a request for discretionary rate relief. The Cathie Stankevitch Foundation does not receive any discretionary relief elsewhere in Halton.

Actual cost of 80% mandatory relief from 23/01/19-31/03/19	£ 1,212.38
Actual cost of 15% discretionary relief from 23/01/19-31/03/19	<u>£ 227.32</u>
Total	<u>£ 1,439.70</u>

#### **4.0 POLICY IMPLICATIONS**

- 4.1 The Board is required by the regulations to consider each application on its own merit. Any recommendations provided are given for guidance only, are consistent with Council policy and, wherever possible, previous decisions.

#### **5.0 FINANCIAL IMPLICATIONS**

- 5.1 The Appendix presents the potential costs to the Council of granting rate relief for their respective periods of occupation in the 2018/19 financial year and the potential annual costs to the Council of granting rate relief for the 2019/20 financial year.

## **6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES**

### **6.1 Children and Young People in Halton**

None.

### **6.2 Employment, Learning and Skills in Halton**

Vision Enhancement/Deafness Resource Centre provide IT training/  
inclusion training

### **6.3 A Healthy Halton**

None

### **6.4 A Safer Halton**

None

### **6.5 Halton's Urban Renewal**

None.

## **7.0 RISK ANALYSIS**

7.1 There are no key risks associated with the proposed action.

## **8.0 EQUALITY AND DIVERSITY ISSUES**

8.1 The applicant offer their services to all sections of the community,  
without any prejudice.

## **9.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972**

<b>9.1</b>	<b>Document</b>	<b>Place of Inspection</b>	<b>Contact Officer</b>
	Application form	Kingsway House, Caldwell Road, Widnes	Adel Tomkins Senior Rating Officer

**APPENDIX**

<b>Ratepayer</b>	<b>Address</b>	<b>Annual Rates Liability 2019/20</b>	<b>Mandatory Rate Relief Awarded 2019/20</b>	<b>Annual Cost of Mandatory Rate Relief to HBC 2019/20</b>	<b>Disc. Rate Relief</b>	<b>Annual Cost of Disc. Rate Relief to HBC 2019/20</b>	<b>Actual Rates Liability 2018/19 28<sup>th</sup> September 2018 to 31<sup>st</sup> March 2019</b>	<b>Actual Cost of Mandatory Relief to HBC from 28<sup>th</sup> September 2018 to 31<sup>st</sup> March 2019</b>	<b>Actual Cost of Disc. Rate Relief to HBC from 28<sup>th</sup> September 2018 to 31<sup>st</sup> March 2019</b>
		£		£		£	£	£	£
Vision Enhancement Services/Deafness Resource Centre	126 Widnes Road, Widnes, WA8 6AX	5922.00	80%	4737.60	15%	888.30	2,936.05	2,348.84	440.41

<b>Ratepayer</b>	<b>Address</b>	<b>Annual Rates Liability 2019/20</b>	<b>Mandatory Rate Relief Awarded 2019/20</b>	<b>Annual Cost of Mandatory Rate Relief to HBC 2019/20</b>	<b>Disc. Rate Relief</b>	<b>Annual Cost of Disc. Rate Relief to HBC 2019/20</b>	<b>Actual Rates Liability 2018/19 23<sup>rd</sup> January 2019 to 31<sup>st</sup> March 2019</b>	<b>Actual Cost of Mandatory Relief to HBC from 23<sup>rd</sup> January 2019 to 31<sup>st</sup> March 2019</b>	<b>Actual Cost of Disc. Rate Relief to HBC from 23<sup>rd</sup> January 2019 to 31<sup>st</sup> March 2019</b>
		£		£		£	£	£	£
Cathie Stankevitch Foundation	20 Albert Square, Widnes, WA8 6JW	8316.00	80%	6652.80	15%	1247.40	1,515.47	1,212.38	227.32